

OPINION  
65-182

March 25, 1965 (OPINION)

Mr. Walter R. Hjelle

Highway Commissioner

RE: Motor Vehicles - In Lieu Taxes - Disposition

Receipt of your request for an official opinion as to the proper disposition of funds collected pursuant to a reciprocal agreement which is in lieu of mile tax payments or which excepts in full or in part, the requirements to pay mile tax, are to be deposited in the state highway fund or the motor vehicle fund.

Because the mile tax revenue, pursuant to section 39-04-19 is specifically required to be credited to the state highway construction fund and funds which are collected pursuant to such reciprocal agreement, which are in lieu of mile tax are required by the provision of House Bill No. 670, as passed by the Thirty-ninth Legislative Assembly are also required to be deposited in the state highway fund, it is the opinion of the Attorney General that all funds which are collected from nonresidents which are in fact in lieu of mile tax payments, are required to be deposited in the state highway fund. This does not apply to funds collected pursuant to a reciprocal agreement which specifically provides that payments required to be made are in lieu of registration requirements, nor does it apply to funds collected from a resident of North Dakota, who is not entitled to elect to pay mile tax in lieu of registration.

HELGI JOHANNESON

Attorney General